In the Matter of the Petition

of

JOHN H PORTER & SANDRA V PORTER:
For a Redetermination of a Deficiency or
a Refund of Personal Income :
Taxes under Article(s)22 of the
Tax Law for the Year(\$)1966. :

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CENTREMEN) MAIL

State of New York County of Albany

hargaret A. Groelz , being duly sworn, deposes and says that she is an employee of the Department of Taxation and Finance, over 18 years of age, and that on the 29th day of April , 1976, she served the within Notice of Decision (OFFERENCE NEW) by (KANNIE) mail upon John H. Porter and Sandra V. Porter (KEPERSONE REVER) the petitioner in the within proceeding, by enclosing a true copy thereof in a securely sealed postpaid wrapper addressed as follows: Mr. and Mrs. John Porter 59 Cadogan Square London S. W. 1, England

and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative) of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative refette) petitioner.

Sworn to before me this

29th day of April

, 1976.

margaret & Groelz

In the Matter of the Petition

of

JOHN H PORTER & SANDRA V PORTER

AFFIDAVIT OF MAILING OF NOTICE OF DECISION BY (CERTIFIED) MAIL

For a Redetermination of a Deficiency or a Refund of Personal Income Taxes under Article(x) 22 of the Tax Law for the Year(s) 1966.

State of New York County of Albany

. being duly sworn, deposes and says that Margaret A. Groelz she is an employee of the Department of Taxation and Finance, over 18 years of , 1976 , she served the within age, and that on the 29th day of April

(representative of) the petitioner in the within Berliner, CPA proceeding, by enclosing a true copy thereof in a securely sealed postpaid Murray Berliner, CPA wrapper addressed as follows:

c/oSanford E Moore and Co. P.C. 230 Park Avenue

New York, New York 10017 and by depositing same enclosed in a postpaid properly addressed wrapper in a (post office or official depository) under the exclusive care and custody of the United States Post Office Department within the State of New York.

That deponent further says that the said addressee is the (representative of) petitioner herein and that the address set forth on said wrapper is the last known address of the (representative of the) petitioner.

Sworn to before me this

29th day of April

, 1976

STATE OF NEW YORK

STATE TAX COMMISSION

In the Matter of the Petition

of

JOHN H. PORTER and SANDRA V. PORTER

DEFAULT ORDER

for Redetermination of Deficiency or for Refund of Personal Income Taxes under Article 22 of the Tax Law for the Year 1966.

Petitioners, John H. Porter and Sandra V. Porter, residing at 59 Cadogan Square, London S.W. 1, England, filed a petition for redetermination of deficiency or for refund of personal income taxes under Article 22 of the Tax Law for the year 1966. File No. 69269136.

A formal hearing on the petition was scheduled before Julius Braun, Hearing Officer, at the offices of the State Tax Commission, Two World Trade Center, New York, New York, on Friday, February 27, 1976, at 9:00 A.M. Notice of said formal hearing was given to petitioners and petitioners' representative, Murray Berliner, CPA. Petitioners or petitioners' representative did not appear at the formal hearing. A default has been duly noted.

Now on motion of the attorney for the Department of Taxation and Finance, it is

ORDERED that the petition of John H. Porter and Sandra V. Porter be and the same is hereby denied.

DATED: Albany, New York April 29, 1976 STATE TAX COMMISSION

PRESIDENT

COMMISSIONER

COMMISSIONER